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part of the interstate commerce and therefore there was no direct burden on interstate commerce. *Public Utilities Commission* v. *Landon*, 39 Sup. Ct. Rep. 268.

The proposition that the interstate transportation ceases on delivery to the local companies would seem untenable. *Cf. Werner Sawmill Co.* v. *Kansas City Southern R. Co.*, 194 Mo. App. 618, 186 S. W. 1118, and *Re Pipe Lines*, 24 I. C. C. 1. Consequently there is a sufficiently direct burden on interstate commerce. But Kansas had a right under its police power to regulate the sale of natural gas within its borders, and the fact that some of this gas happened to be imported from Oklahoma constituted a merely incidental interference with interstate commerce. Such an interference will not invalidate state regulation. *Standard Stock Food Co.* v. *Wright*, 225 U. S. 540; *Minnesota Rate Cases*, 230 U. S. 352. In Missouri, however, all but an inconsiderable percentage of the natural gas consumed is imported from other states. Regulation by the Missouri commission therefore hardly appears to be an incidental burden, and the decision as to the Missouri rates would seem at least doubtful.

LEGACIES — ABATEMENT — DEFICIENCY DUE TO WIDOW'S ELECTION BORNE PROPORTIONALLY BY RESIDUARY AND SPECIFIC LEGATEES. — A testator left a number of specific legacies and the residue to his son. The widow refused to abide by the provisions of the will and chose under statute to take what she would have received had her husband died intestate. *Held*, the specific and residuary legacies abate *pro rata*. *In re Davison's Estate*, [1919] 1 Western Weekly Rep. 497 (Saskatchewan).

When a widow is put to an election to take either under or against her husband's will, and she elects to do the latter, the rest of the estate should be distributed according to the testator's wishes if possible. *Dunlap* v. *McCloud*, 84 Ohio St. 272, 95 N. E. 774; *In re Grobe's Estate*, 101 Neb. 786, 165 N. W. 252; *cf. Fennell* v. *Fennell* 80 Kan. 730, 106 Pac. 1038. *Contra*, *Gordon* v. *Perry*, 98 Miss. 893, 54 So. 445. Thus the renunciation of a life estate in a trust does not deprive the remaindermen of their interest, but they are allowed to enjoy their estate at once unless such acceleration defeats the testator's intention. *In re Disston's Estate*, 257 Pa. 537, 101 Atl. 804; *Smith* v. *Patch*, 77 N. H. 75, 87 Atl. 252. But if the election to take against the will is detrimental to the estate, the loss is primarily to be borne by the residuary legatees. *Lewis* v. *Sedgwick*, 223 Ill. 213, 79 N. E. 14; *Pittman* v. *Pittman*, 81 Kan. 643, 107 Pac. 225; *cf. Meek* v. *Trotter*, 133 Tenn. 145, 180 S. W. 176. *Contra*, *Devecmon* v. *Kuykendall*, 89 Md. 25, 42 Atl. 963. And if it is possible to give the disappointed parties partial compensation out of the property renounced, the legatees other than those of the residue are preferred. *Pace* v. *Pace*, 271 Ill. 114, 110 N. E. 878; *Adams* v. *Legroo*, 111 Me. 302, 89 Atl. 63. The court in the principal case, in imposing the loss proportionally on all legatees alike, seems to overlook the general principle.

LIMITATION OF ACTION — COMPUTATION OF TIME — INCLUSION AND EXCLUSION OF FIRST AND LAST DAYS. — By a deed executed on April 14, 1902, the defendant granted a period of ten years in which to cut and remove timber from his land. The deed also provided that if such timber were not removed at the expiration of the ten years the grantee was to have the option of extending the period. On April 15, 1912, April 14 having fallen on Sunday, the plaintiff, a mesne grantee, gave notice of his desire to extend. *Held*, that the option was exercised in time. *United Timber Co.* v. *Bivins*, 253 Fed. 968.

As a general rule, in the computation of time from a date or an event, the first day is excluded and the last included. *Blake* v. *Crowninshield*, 9 N. H. 304; *Seward* v. *Hayden*, 150 Mass. 158, 22 N. E. 629; *McCulloch* v. *Hopper*, 47 N. J. L. 189. Some courts hold, however, adopting an old common-law distinction, that where the period is to be reckoned from an event, as distin-